G R S 58]

Previous letter

Mpl 174 09 1 2

File No 185 10

1910-11

Serial Nos 1–5

(Municipal)

Later references

Pol 252 13(1 2).7

Gen 1 45 88 111

GENERAL AND REVENUE SECRETARIAT

Serial Nos 1– 5

Part B for April 1911

SUBJECT

Petition of Suryanarayan Rao of Bangalore re defalcation of municipal revenue by D Narasimhasastru Shanbhogue of the Malleswaram Extension

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Petition from Suryanarayana Rao of Bangalore d 9/9/10. Proposal early personal inspection and enquiry maybe made regarding the defalcations made by Shanbhogue, D Narasimhasastriar of the Bangalore city Malleswaram

2. Petition from Suryanarayana Rao of Bangalore (Recd with memo no 1490 Q23/11/10 from the Dewan Secy to H H the Maharaja GPB–5,000–29 10 10 –Rajah) Praying to redress the irregularities that are being Committed by Ramanadhana

of the Collector of Mpl
thereof and prays for early enquiry in the.

3 To the President Bangalore city mpl
no45703 d 28/11/10 towards DC i for report
attention to this office letter no 134 d 8/7/10
requests him to state why the report
called for has not not been received

4 From the President Bangalore city
no 14992 24/12/10 Submits a detailed report
regarding the defalcation of municipal
by P narasimhaswamy Shanbhogue of
malleswaram Extension

5 C/o no 84487-527 d 7/4/11 to all Heads of Depts
Deputy Comrs of Dists Requests the Heads of
Departments and Deputy Comrs of Dists to
report to govt in future on their
immediately on discovery all cases of embezzlement
or loss of public money or stores involving
fraud etc

G R.S.11] 190-11.

GENERAL AND REVENUE SECRETARIAT

(Municipal)

NOTES

File No 185-1910

FILE HEADING

Petition of Suryanarain Rao of Bangalore Re defalcation of municipal revenue by P Narasimha Shastri, Shanbhog of the Halleswaram Extension

From

Suryanaraw Rao of Bangalore.

Petition No Dated 9 9 10 Received 7-11-10

Diary No 2971	Enclos — Spare Copies	Serial No 1

BRIEF ABSTRACT OF LETTER

Prays that early personal inspection and enquiry may be made regarding the defalcations made by Shanbhog P Narasimha Shastry of the Bangalore city Municipality

NOTES AND ORDERS

Dewan's order

L.R Any references? 18 9-1910.

Sub?

2 A petition on the subject received from the same petitioner was referred to

—First sheet

GPB—30 000—3 4 07

G. R. S. 12]
General and Revenue Secretariat

File No. of 19

Serial No.

The 1st Councillor with compliments to
25-3-1910 (No 1116)
Ind. Bl. d.
18/1910.

3 To the 1st Councillor with
compliments (in continuation).
Ind. F. Ack.
24-9-1910

Branch Dr
4. What became of the petition
Ind. H. P.P.
5-11-1910

Respectfully submitted.
5 The petition referred to above
was forwarded to the President of the
Bangalore City Municipal Council for
information and disposal.
(Vide Ind 1910—of 9190 7/13/11)
Herewith Pubuk
Ch. 6/12 Cr) 15.11.10 Mue
11/11/10

7 Please call for a brief report
of the action taken
18/11/10
132-/-
18 11 10

8 Put up direct
18.11.10 Mue

Note—Contn sheet.

Serial No

Draft put up.

9 The Comptr having brought to the notice of Govt a case of defalcation Shanbhog of the IX Division & a full report of the facts together with explanations as to why the case was not rep to Govt, was called for from the President in this office letter No 13488 8.7 1910. The report has not yet been received in spite of reminders issued from this office The file relating to this subject is put up

80-09 N

24/11 10 Issue
22 11 10 Issue -

2 Petition from Suryanarain Rao of Bangalore (Received with memo No 1490 & 23 11 1910 from the Sec to H. H. the Maharaja)

11 Brings to notice the irregularities that are being committed in Kottacardhana Narasimha Shastri in the matter of the collection of municipal taxes and defalcation thereof & & prays for early enquiry into the

3 To the President, Bangalore City Municipal Council No 4570 & 28 11 1910

12 Forwards Serial No 1 for report & & invites attention to this office letter No 13488 & 1910 and requests him to state why the report therein called for has not yet been rec

Next—Contn sheet

Serial No

4. From the President, Bangalore City Council. No 1692, 24-12-1910

13. Submits a detailed report the defalcation of municipal revenue by P Narasimha Shastri Shanbhog of the Challeswaram Exclusion.

14 It will seen from the President's that the defalcation amounts to about Rs 4000. Out of the amount a sum of Rs 297-3-2 is reported to have been recovered from the Shanbhog (Vide para 3 of the letter) It is not clear whether the balance has been recovered or not

15 Though the defalcation was known to the municipal authorities yet it was not reported to the Compt^r or to the Govt As an explanation the President states that, Art 20 of the Civil Account Code does not apply to the municipality the matter was not reported to ~~Govt~~ the Compt^r and that no report was made to Govt as the G.O. on the subject was not received

16 The President explains that the delay in dealing with this matter was due to the records having been placed at the disposal of the Special auditors. He also states that the correct amount defalcated cannot be until the auditor's figures are verified

NOTE—Contn sheet

GPB—50 000—12 8 10

Serial No

17 In the meanwhile it is reported that Narasimha Shastri has been and ordered to be criminally prosecuted before the City Magistrate.

18 The ~~case~~ President's final report regarding this trial may, it is submitted, be awaited.

BBn(19) 26/1/11 19 In the meantime a clear (order) may issue requesting the Presidents of Local Boards and Municipal Councils to report all cases of defalcation of public money or stores to Govt and the Comptroller The (order) may be on the lines of section 20 of the Account Code and G O dated 18th Nov 1905 Please put up draft.

Telle
25/1/11

Draft put up

20 It is submitted that Art 20 of the C A Code does not apply to the present case as the money defalcated had not been paid into the Treasury The Govt order of Nov 1905 is applicable to this case

BBn 26/1/11 21 Draft order submitted to Secy

10/2/11 Telle

22 Sec^y + Dewan

Note—Contn sheet

G.R.S. 12]
General and Revenue Secretariat | File No | of 19

Serial No.

21 2 11

23 Draft ~~circular~~ memo be approved

24 The President's letter may be communicated to the Comptroller. The excuse put forward for not reporting the defalcation to Govt is a lame one and shows that the Vice Presidents & Presidents are not alive to their duty in this respect that such defalcations should be reported now shows that the supervision & check exercised by these officers is of a superficial kind - Please put up a draft accordingly

Dewan 7/2/11

25 Draft put up.

3/2/11 26 A memo is put up at the foot of the order communicating the observations made above

Dewan 6 3 11

Note—Contin sheet 29. attd

2 3 11

approved 7/1 4

[F R S 12]
General and Revenue Secretariat

Rl File No 185 of 1910

Serial No.	
	30. Issue cfz 10/4/11 Dlw 10 4 11
5	31. To all Heads of Depts & Dy Comrs of Dts No 8489-527 & 17. 4 11 Requests the Heads of Depts and the Dy Comrs of Distts to report to Govt in future, on their occurrence or immediately on discovery, all cases of embezzlement or loss of public money or stores resulting from fraud &c 32 Issue No 8528 & 17 4 11 to the President Bangalore cfz usual Comal Forwards copy of Rl 5 with the that the enquiry put forward for Govt's relieving the defalcation to Govt is inadequate and shews that the supervision and check exercised over Collectors is still of a superficial kind.

Note—Contn sheet

A 2971

1910

No 2203 2nd 185-10/8

Name of Petitioner— Sivayanar & Ro.

Village—

Taluk—

District—

Date of Arn— 9 9 10

Date of Receipt— 11 9.10

Date of Disposal—

No of Enclosure—

ABSTRACT

Prays that early personal inspection and enquiry may be made regarding the allegations made by Shanboque Ha Simha Sastry of the Bangalore Municipality and

PRV
17 9.10

this order

L R

Any reference 1890

A petition on the above subject was received from the petitioners was referred to the 1st Commissioner for Comm to on 25 3 10

1416)

to 1st Commissioner with complete (in entirety)

Sd/-
24 Sept

Branch IV

became of petn

PRV
5/11/10
Ms.

of 8 Nov

No 1416

7. 2 1910

9.9 10

Office of the Private Secretary
to His Highness The Maharaja of Mysore
Bangalore, 23-11-1910

Petition as shown below, to His Highness the Maharaja, is transferred to the Secretary to the Government of His Highness the Maharaja of Mysore, General and Revenue Department (Br (IV)), Bangalore, for disposal

No 819 dt 10-11

By Order,

for Private Secretary
to H H the Maharaja of Mys

mc 185-10/81 2

23 11 10 2971

(G R S 34] Sec 103/17 No 4570 ml 185-10-3 X a1 9

GOVERNMENT OF H H THE MAHARAJA OF MYSORE

General and Revenue Secretariat

(Municipal)

Office Memorandum

To

the 24th Nov 1910

The accompanying petition Reg. No 2971 received at the Genl & Rev. Secy on 5 11 10 Suryanarain Rao of Bangalore, regarding defalcation of Municipal revenue by B. Narasimha Shastri, Shanbhog of the Malleswaram Extension, is forwarded to the Pres. of the Bangalore City Munpl Council in continuation of this office memorandum No 9190/Rel 174-09-2 & 13-4-1910 for submission of a report of the action taken in the matter The Pres. attention is also invited to this office letter No 13488-7-1910 and he is requested to state why the report therein called for has not yet been submitted in spite of repeated reminders from this office

Y

N

By Order

Sd/

For Offg Secy

24/11/10

ed

11

G1 b—9000-20 10 07

10

No. 149
2 Encls

Office of the Municipal Council,
Bangalore City 24th December 1910.

From

D 4210

The President,
Municipal Council, Bangalore City

To

Mcl 185-10/10

The Secretary to the Government of
His Highness the Maharaja of Mysore,
General and Revenue Departments, Bangalore.

S i r,

R e f e r e n c e

Your Official Memoranda Nos. 9190/M1 174-09-2 dated the 13th April 1910 and 4570/M1 185-10-3 dated the 28th November 1910 respectively, forwarding two petitions received from one Suryanarain Rao regarding the defalcation of Municipal Revenue by P Narasimha Sastri, Shanbhog of the Malleswaram Division, and inviting reference to your letter No 134/M1 80-09-24 dated the 6th July last and calling for a report thereon

I have the honour to report as follows

2 In October 1909, the new Collector Subba Rao was directed to scrutinize the Demand, Collection and Balance Registers which were in arrears On the 4th November of the same year, it was found that Shanbhog Narasimha Sastri of Division No IV(Malleswaram) had recovered Rs 53-4-9 on account of house-tax in three different sums in the months of March, April and October 1908, but had not credited them

11

to the Treasury The Shanbhog pleaded forgetfulness on account of old age As this explanation was not satisfactory, I placed him under suspension at once and requested the Vice President to get the extent of defalcation ascertained by further enquiry Criminal prosecution was not ordered immediately, as such a step should have made it difficult to recover any portion of the amount misappropriated Narasimha Sastri was one of those Shanbhogs who had furnished no security It may be added here that the rule in the matter of taking security is being strictly enforced latterly

3 The enquiry ordered above was taken up, but could not be completed as the accounts and registers had to be made over to the Special Auditors for audit on the 27th October 1909 Until then, the amount misappropriated was found to come to Rs 297-3-2 and not Rs 394-12-5 as shewn in the Comptroller's letter to Government The former amount was recovered from the Shanbhog from time to time and credited to the Treasury

4. As regards the amount of Rs 98-1-5 reported by the Auditors to have been defalcated irrespective of the sum discovered by the Municipal Authorities, I beg to state that the Auditors' figures require further scrutiny before

12

being accepted as correct. They seem to have based their report on the result arrived at by comparing the entries in the three Registers Viz , (1) the Receipt Book, (2) the Rej Khirdi or the 'Day Book' as it is also called, and (3) the Demand, Collection and Balance Register. This was no doubt the right procedure to adopt, but I think the task of reconciling the most misleading and discrepiant entries made in the registers by the old Shanbhog with each other and then determining the amount actually misappropriated taxed their energies a little too much A careful examination of the registers will shew that the shanbhog has granted receipts to certain tax-payers and failed to do so in the case of others, and that he has mixed up one man's account with that of another For the purpose of elucidation, one single instance is noted below -

Two persons, namely, Ramakrishna Moodaliar and Seshagiri Rao had to pay the same amount of house tax (₹ 10-12-9) on door No 2, V-Main Road and door No 45, Sampige Road, respectively in the Malleswaram Extension The first paid his tax to the shanbhog on 4th April 1907 and got a receipt from him, while the second paid his tax on 7th November 1907, but obtained no receipt, and therefore the amount paid by him found no entry in the Receipt

and Balance Register, however, shew credit for both the sums, but with this discrepancy viz , the amount recovered from Ramakrishna Moodaliar on 4th April 1907 was credited in favour of Seshagiri Rao and vice versa This mistake might have been detected by the Auditors if the entries in all the three registers had been compared side by side Most probably their attention was confined to checking the items for which receipts were forthcoming, and such of them as found no corresponding entries in the Day Book were brought under defalcation

5 The irregularities now brought to notice seem to have been started in the year 1906 and continued till October 1909, and this, as already reported in my letter No 251 dated the 5th May 1910 in connection with the defalcation committed by Shanbhog Rangappa of Division No V, was due not to any defect in the system of accounts, but to want of supervision and proper check in the Collection Department The amount defalcated may come up to about ₹400— The correct figure cannot be reported just now for reasons given in para 4 i e until the Auditors' figures are verified

6. The defalcation was not taken to the notice of the Comptroller as the Article No 20 of the Civil Account Code quoted by that Officer does not apply to the Municipality

14

and no report was made to Government as the Order on the subject was not available in the Municipal Office and a copy thereof was obtained from the Secretariat in August last

7 Shanbhog Narasimha Sastri has been ordered to be prosecuted before the City Magistrate on seven counts The result of the trial will be reported in due course

8 The petitions received with the Memoranda under reply are pseudonymous and they are herewith returned

I have the honour to be
Sir,
Your most obedient servant,

PRESIDENT,
Municipal Council, Bangalore City

[H.R. 28]

File No 183-1910

Serial No 5

4797/11

Diary No of letter replied to 6210

Proceedings of the Government of His Highness the Maharaja of Mysore

GENERAL AND REVENUE SECRETARIAT
(Munafi.)

READ— Letter No 6335/83-6-1910

from the Comptr & Govt bringing to notice a case of defalcation of Govt revenue to the extent of Rs 910-12-0 on the part of C. Narasimha Shastry, Shanbhag of IX Mallesvaram division, Bangalore City discovered by the Special Auditor in the course of auditing the Munafi accounts, and stating that the explanation which had already been called for from the Munafi authorities was not received & forwarded by the Comptr as required by Art 20 of the Civil Account code, Volume I, 7 - Edition, and requesting that orders may be issued

over

SUBJECT

insurance by prescribing that the procedure laid down in Art 20 of the Cal Code should be followed and that non-compliance with it would render the officer at fault liable to make good the loss without further inquiry.

(2) Correspondence ending with letter No. M/96/24-12-1910 from the President, Bangalore City Municipal Council, submitting detailed report regarding the defalcation of Municipal Revenue by P. Narasimha Chetti Shanbhag of the IX - Malleswaram Ward, and stating that no report was made to Government by the Comptr or by Govt. as Art 20 of the Cal Code, referred to by the Comptr, is not applicable to Municipalities and as G.O. No. FC 3186-227/S.R. 45-05-3 dt 18-11-1905 was not available in the Municipal Office.

Order thereon. 8487-527-ml 185-10-

(Here enter the number & date of the order issued)

The attention of the Presidents of Municipal Boards and Municipalities is invited to G.O. No. FC 3186-227/S.R. 45-05-3 dt 18-11-05 and they are requested to see that when any defalcation or loss of public money or stores

Proceedings of the Government of His Highness the Maharaja of Mysore, Financial (Separate Revenue), dated 18th November 1905

No Fr. 3186-227—S. R. 45-05-3, dated Bangalore, 18th November 1905.

Order.—Government regret to observe that a case of defalcation committed by one Venkataramaniah, special shroff of the Kolar Taluk, in respect of a sum of Rs. 2,867-1-6, being the price of and duty on 543 gallons of arrack, was not brought to the notice of Government till they received a copy of judgment in the case from the Chief Court. The Heads of Departments and Deputy Commissioners of Districts are requested to report to Government in future, immediately after their occurrence, all cases of defalcations or loss of public money or stores resulting from fraud or the negligence of individuals or other cause. A detailed report should be submitted stating the nature and extent of the loss, what the circumstances were which rendered the loss possible, how far it was due to defect of system of supervision, and how it can be remedied, and who the officers were that are responsible for the negligence. Should any delay be apprehended in enquiring into the matter for the purpose of eliciting correct information, a preliminary report should invariably be forwarded at once

B. K VENKATAVARADA IYENGAR,
Secy to Govt., Gen. & Rev Depts

To—The Heads of Departments
The Deputy Commissioners of Districts

Exd—C P S

1905-06

GOVERNMENT OF HIS HIGHNESS
THE MAHARAJA OF MYSORE

FINANCIAL
(SEPARATE REVENUE)

PROCEEDINGS

Dated 18th November 1905

No Fl 3186-227
S R 45-05-3

Requesting Heads of Departments and Deputy Commissioners of Districts to promptly report to Government all cases of defalcations of public money or stores resulting from fraud or the negligence of individuals or other cause.

GPB—8-1-06—200

RS 27]

GENERAL AND REVENUE SECRETARIAT

(Continuation Sheet draft form)

18

is discovered, the fact shall be immediately reported to the Comptr & Govt and to the Govt and that when the matter has been fully enquired into a further and complete report shall be submitted giving the total sum of money or value of stores misappropriated or lost, the method in which the embezzlement was effected or the loss caused, and the circumstances connected therewith and particulars of the errors or neglect of rules by which the loss was rendered possible, and the officer or officers responsible for the negligence and the steps taken to recover the money or value of property and punish the offenders

Draft

Approved

12/2/41

Offg Secy

To

The Presidents of District Boards and Municipalities

Comptr with a copy of the Circ (letter head above)

President, K G & Savy Board

Copy to the LB Section

All Heads of Depts etc, Depts,

Memo

P.J.O

MGC LB—30000—3 10

19

Memo - MB-85-8/1744

Copy forwarded to the President of the Bangalore City Municipal Council with the observation that the excuse put forward for not reporting the defalcations to Govt. is ~~a lame one~~ inadequate and shows ~~that the Vice-President~~ and the President are not alive to their duty in this respect. That such defalcations should be punishable ~~now shows~~ that the supervision and check exercised by our Officers ~~these officers~~ is of a superficial kind

By Order

Asst

For Officer

9/3/11

9/3/11

15/4/11

15/4

1910-11 70

GOVERNMENT OF HIS HIGHNESS
THE MAHARAJA OF MYSORE

LOCAL FUND AND SANITARY
(MUNICIPAL)

PROCEEDINGS

Dated 17th April 1911

No $\frac{8487\ 527}{\text{Ml } 185\text{-}10\text{-}5}$

Requests the Heads of Departments and Deputy Commissioners of Districts to report to Government, in future, on their occurrence or immediately on discovery, all cases of embezzlement or loss of public money or stores resulting from fraud, etc

L.I.S. 21-11-300

Proceedings of the Government of His Highness the Maharaja of Mysore, Local Fund and Sanitary (Municipal), dated 17th April 1911

READ—

Letter No 6337 dated 7th June 1910 from the Comptroller to Government bringing to notice defalcation of Municipal revenue to the extent of Rs 492 13 10 by P Narasimha Sastri shanbhog of IX Malleswaram Division Bangalore City discovered by the special auditors in the course of auditing the Municipal accounts and stating that the defalcation though known to the Municipal authorities was not reported to Government and to the Comptroller as required by Article 20 of the Civil Account Code Vol I 7th Edition and requesting that orders may be issued prescribing that the procedure laid down in Article 20 of the Civil Account Code should be followed and that non compliance with it would render the officer at fault liable to make good the loss without further enquiry

2 Correspondence ending with letter No 149 dated 24th December 1910 from the President Bangalore City Municipal Council submitting a detailed report regarding the defalcation of Municipal revenue by P Narasimha Sastri shanbhog of the IX Malleswaram Division and stating that no report was made to the Comptroller or to Government as Article 20 of the Civil Account Code referred to by the Comptroller is not applicable to Municipalities and as G O No Fl 3186 227—S R 4b 05 3 dated 18th November 1905 was not available in the Municipal Office

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No 8487 527—ML 185 10 5, DATED BANGALORE, 17TH APRIL 1911

ORDER THEREON —The Heads of Departments and Deputy Commissioners of Districts are requested to report to Government in future, on their occurrence or immediately on discovery, all cases of embezzlement or loss of public money or stores resulting from fraud or negligence of individuals or other cause

2 A detailed report should be submitted stating the nature and extent of the loss, what the circumstances were which rendered the loss possible, how far it was due to defect of system of supervision, and how it can be avoided, and who the officers were that are responsible for the negligence Should any delay be apprehended in enquiring into the matter for the purpose of eliciting correct information, a preliminary report should invariably be forwarded at once

3 These instructions are applicable to all departments and to all items of Revenue, Provincial, Local and Municipal

C S BALASUNDARAM IYER,
Offg Secy to Govt Gen & Rev Depts

To—All Heads of Departments
The Deputy Commissioners of Districts

Exd —C R